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SUPPLEMENT

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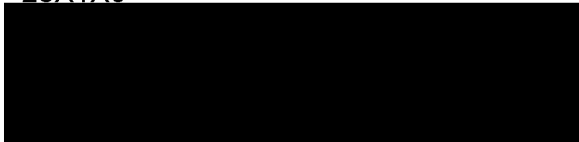
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- CLASSIFICATION

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10. The deputy mayor of Dairen, CHEN Yun-tao, went to Harbin in August and has not yet returned.

11. The revenue and taxes of the Chinese Communist government of Dairen are as follows:

a. Income Tax

b. Consumption Taxes

(1) Tobacco Tax

(a) Plain tobacco

(b) Rolled tobacco

(2) Entertainment and Wine Tax

(3) General Taxes

(a) Cloth Tax

(b) Bean cake tax

c. Commercial Taxes

(1) Contract Tax

(2) Revenue Stamp Tax

(3) Registration Tax

(a) Business Registration Tax

(b) Industrial Registration Tax

d. Tariffs

(1) Import Tariff

(2) Export Tariff

(3) Transfer Tariff

e. House and Land Taxes

(1) House Tax

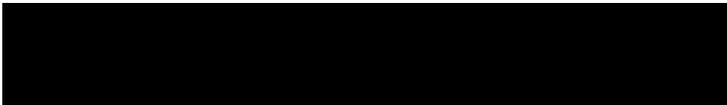
(2) Miscellaneous Articles Tax

(3) Land Tax.

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12. Commodity prices are affected by the taxes. Since taxes in Port Arthur and Dairen are lower than in Mukden, most prices in Dairen are lower than the Mukden prices. However, the taxes on wine and tobacco, and therefore their prices, are higher in Port Arthur and Dairen than in Mukden. The price of grain is also higher in the former cities, but that is caused by other factors, as described above.

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